

**IN THE UNITED STATES DISTRICT COURT  
FOR THE MIDDLE DISTRICT OF GEORGIA  
MACON DIVISION**

**UNITED STATES OF AMERICA,**

**Plaintiff,**

**V.**

**RAY E. GRIGGERS II, *et al.*,**

**Defendants.**

**CIVIL ACTION NO. 5:22-cv-310 (MTT)**

## ORDER

Defendant Ray E. Griggers II has moved to vacate the Court's grant of partial summary judgment in favor of the United States (Doc. 109), raising various challenges to the validity and accuracy of tax assessments for the years 2002, 2003, 2004, 2009, 2015, and 2017.<sup>1</sup> Doc. 115. Based on these arguments, Griggers asks the Court to vacate its partial judgment, "reopen the hearings," and hold an evidentiary hearing to determine the specific taxable activities he is accused of and allow him to cross-examine the witnesses. *Id.* Accordingly, no later than **Monday, November 18, 2024**, the United States is **ORDERED**:

1 Specifically, Griggers argues that the RACS Report 006 provided by the United States does not identify him by name, address, or social security number, and fails to specify the tax year(s) assessed or the character of the tax liability. Doc. 115 at 2-4. Griggers also argues that Form 4340 does not meet various statutory requirements because it does not state the character of the liabilities assessed or list the taxable activities that triggered the tax liability. *Id.* at 5-7. Finally, Griggers claims to present newly discovered evidence obtained from a FOIA request showing that the IRS engaged in improper practices by creating dummy returns without identifying taxable activities, which he claims significantly impacted his ability to contest the IRS's assessments. *Id.* at 7-9.

(1) to file a true and correct copy of the entire "Fraudulent Failure to File-Delinquency Penalty Lead Sheet" for tax years 2002, 2003, and 2004, one page of which was filed by Griggers (Doc. 115-7 at 20); and

(2) to file a response to Griggers's argument that he recently obtained new evidence from a FOIA request showing the IRS engaged in falsifying records by misusing transaction codes to create "dummy returns" and generate Form 4340.

**SO ORDERED**, this 12th day of November, 2024.

S/ Marc T. Treadwell  
MARC T. TREADWELL, JUDGE  
UNITED STATES DISTRICT COURT